UNITED STATES DISTRICT COURT FOR THE DISTRICT OF NEW HAMPSHIRE

<u>USA</u>

V.

Case No. 12-mc-42-PB

Joseph G. Stanley

ORDER

I herewith approve the Report and Recommendation of Magistrate Judge

Landya B. McCafferty dated December 3, 2012, no objection having been filed."

'[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal."

School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848

F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal).

The taxpayer, Joseph G. Stanley, is ordered to appear on January 23, 2012 at 9:30 a.m. at the IRS office located at 80 Daniel Street, Portsmouth, New Hampshire,

before J.L. Archer (or any other authorized Revenue Officer of the IRS) to give testimony and produce all books and records in his possession or control required and called for by the terms of the IRS summons dated March 26, 2012.

It is further ordered that the government be awarded its costs.

SO ORDERED.

December 26, 2012

/s/ Paul Barbadoro

Paul Barbadoro United States District Judge

cc: T. David Plourde, US Attorney's Office Joseph G. Stanley, pro se